IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

SATURDAY, THE 18TH AUGUST 2007 / 27TH SRAVANA 1929

OP.No. 19852 of 1998(L)

PETITIONER:

M/S.DEEPTHI TRADERS, CHENGANNUR, REPRESENTED BY ITS PARTNER, P.M.SREENIVASAN, PATHARASSERIL HOUSE, MAZHUKKEERMEL MURI, KALLISSERY P.O., CHENGANNUR, ALAPPUZHA DISTRICT.

BY ADVS. M/S.V.P.SUKUMAR AND SRI.BOBBY JOHN

RESPONDENTS:
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1. THE AGRICULTURAL INCOME TAX & SALES TAX OFFICER (RESERVE – I), SALES TAX OFFICE, CHENGANNUR.

2. THE DEPUTY COMMISSIONER, COMMERCIAL TAXES, ALAPPUZHA.

3. THE DEPUTY TAHSILDAR (R.R.), TALUK OFFICE, CHENGANNUR.

BY SENIOR GOVERNMENT PLEADER SRI.MUHAMMED RAFIQ

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 18/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX (O.P.NO.19852 OF 1998)

PETITIONER'S EXHIBITS:

EXT.P1	TRUE COPY OF THE NOTICE DATED 21.1.1997 ISSUED TO THE PETITIONER BY THE FIRST RESPONDENT.
EXT.P2	TRUE COPY OF THE REPLY DATED 14.2.1998 FILED BY THE PETITIONER TO EXT.P1 NOTICE.
EXT.P3	TRUE COPY OF THE ASSESSMENT ORDER DATED 20.2.1998 PASSED BY THE FIRST RESPONDENT FOR 1992-93.
EXT.P4	TRUE COPY OF THE REVISION PETITION DATED 6.4.1998 FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT.
EXT.P5	TRUE COPY OF THE STAY PETITION DATED 6.4.1998 FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT.
EXT.P6	TRUE COPY OF THE R.R.NOTICE DATED 14.9.1998 ISSUED TO THE PARTNER OF THE PETITIONER FIRM BY THE THIRD RESPONDENT.
EXT.P6(a)	TRUE ENGLISH TRANSLATION OF EXHIBIT P6.

RESPONDENTS' EXHIBITS: NIL

//TRUE COPY//

AHZ/

H.L.DATTU, C.J. & K.T.SANKARAN, J.

O.P.No.19852 of 1998

Dated, this the 18th day of August, 2007

JUDGMENT

H.L.Dattu, C.J.

Petitioner is a dealer registered under the provisions of the Kerala General Sales Tax Act, 1963.

(2) In this petition filed under Article 226 of the Constitution of India, the petitioner calls in question the correctness or otherwise of the order of assessment passed by the assessing authority for the assessment year 1992-93 and also the demand notice issued pursuant thereto.

(3) Being aggrieved by the aforesaid order passed by the assessing authority, petitioner has filed an appeal before the first appellate authority.

(4) Parallel proceedings are impermissible.

(5) Therefore, without going into the other details of the case, this writ petition is disposed of reserving liberty to the petitioner to make a request before the appellate authority to dispose of the appeal as expeditiously as possible by filing an appropriate application. If and when such an application is filed, the appellate authority is directed to consider the same and pass appropriate orders. All the contentions raised by the petitioner and the respondents are left open.

(6) Consequently, C.M.P.Nos.34945 and 41360 of 1998 are rejected.

Ordered accordingly.

(**H.L.DATTU)**
CHIEF JUSTICE

(K.T.SANKARAN)
JUDGE

vns